

Article - Tax - Property

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§7–209.

Property is not subject to property tax if the property:

(1) is owned by an incorporated, nonprofit fire company or rescue squad; and

(2) is necessary for and actually used exclusively for the purposes of the fire company or rescue squad, including property that:

(i) is used for:

1. training; or

2. fund raising at carnivals or bazaars;

(ii) is held in an advanced land acquisition program of the fire company or rescue squad;

(iii) is leased for not more than 60 days during any 12-month period, if:

1. the property is used for a purpose that is related to the purposes of the fire company or rescue squad; and

2. the rent that is received from the property is used exclusively for the purposes of the fire company or rescue squad;

(iv) is leased to any nonprofit organization, if:

1. the property is used for a purpose that is related to the purposes of the fire company or rescue squad; and

2. the rent that is received from the property is used exclusively for the purposes of the fire company or rescue squad; or

(v) is used as a residence for an individual who:

1. is responsible for taking care of property owned by the fire company or rescue squad;

- squad; and
- property.
2. is a member of the fire company or rescue squad;
 3. is not an employee of the fire company or rescue
 4. is not under an obligation to pay for the use of the

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